

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Duneland School Corporation (6470)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$227,075	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$5,414,394	\$7,726,936	\$7,813,454	\$9,472,927	75%	23%	21%
	11200 Regular Programs; Middle/Junior High	\$2,870,048	\$2,403,322	\$2,460,051	\$2,924,557	2%	22%	19%
	11300 Regular Programs; High School	\$3,959,879	\$4,873,216	\$5,067,203	\$5,945,590	50%	22%	17%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$84,600	\$0	\$180,700	n/a	114%	n/a
	11460 Vocational Education; Occupational Home Economics	\$112,739	\$78,148	\$88,169	\$107,320	-5%	37%	22%
	11470 Vocational Education; Business Education	\$1,635	\$1,965	\$1,515	\$1,349	-18%	-31%	-11%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$0	\$0	\$19,815	n/a	n/a	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$70,240	n/a	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$46,888	\$93,404	\$70,389	\$33,460	-29%	-64%	-52%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$60,591	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$6,512	\$8,357	\$6,829	\$6,258	-4%	-25%	-8%
	12520 Culturally Different; Compensatory	\$2,176	\$6,036	\$3,468	\$5,869	170%	-3%	69%
	12710 Equal Opportunity At Risk	\$437	\$0	\$0	\$0	-100%	n/a	n/a
	12810 Special Education Preschool	\$20,427	\$0	\$0	\$0	-100%	n/a	n/a
	12900 Other Special Programs	\$221,459	\$280,290	\$340,824	\$237,935	7%	-15%	-30%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$9,764	\$4,573	\$5,395	\$10,529	8%	130%	95%
	14100 Summer School Programs; Elementary	\$122,464	\$82,481	\$96,554	\$97,797	-20%	19%	1%
	14200 Summer School Programs; Middle/Junior High School	\$33,872	\$21,135	\$27,039	\$23,152	-32%	10%	-14%
	14300 Summer School Programs; High School	\$206,652	\$130,805	\$160,347	\$185,295	-10%	42%	16%
	16100 Remediation Testing	\$69,613	\$0	\$0	\$0	-100%	n/a	n/a
	16200 Preventive Remediation	\$47,906	\$68,706	\$83,054	\$91,795	92%	34%	11%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$168,919	\$281,408	\$143,918	\$115,415	-32%	-59%	-20%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$24,897	\$25,662	\$15,202	\$28,479	14%	11%	87%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,646,614	\$2,450,474	\$2,101,013	\$1,889,353	15%	-23%	-10%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$0	\$21,833	n/a	n/a	n/a
	22210 Library/Media Services; Service Area Direction	\$61,411	\$69,594	\$70,672	\$86,700	41%	25%	23%
	22220 Library/Media Services; School Library	\$672,750	\$768,358	\$784,297	\$1,041,829	55%	36%	33%
	22230 Library/Media Services; Audiovisual	\$69,288	\$61,788	\$70,295	\$75,698	9%	23%	8%
	22240 Library/Media Services; Educational Television	\$1,386	\$1,865	\$151	\$4,393	217%	136%	> 500%
	22290 Library/Media Services; Other Educational Media Services	\$25,121	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$982,605	\$1,373,543	\$1,397,434	\$1,742,661	77%	27%	25%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$418,887	\$0	\$0	\$1,212	-100%	n/a	n/a
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$850,941	\$380,459	\$308,595	n/a	-64%	-19%
	26497 2007 Account Code - Teachers Retirement Fund	\$512,175	\$947,992	\$1,054,375	\$549,636	7%	-42%	-48%
Student Academic Achievement Total		\$17,730,919	\$22,695,599	\$22,242,107	\$25,568,058	44%	13%	15%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$57,725	\$75,680	\$77,092	\$56,204	-3%	-26%	-27%
	21120 Attendance and Social Work Services; Attendance Services	\$63,090	\$85,066	\$81,343	\$102,802	63%	21%	26%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$1,200	\$9,450	n/a	n/a	> 500%
	21220 Guidance Services; Counseling Services	\$534,246	\$653,294	\$691,647	\$814,657	52%	25%	18%
	21230 Guidance Services; Appraisal Services	\$13,358	\$34,372	\$38,867	\$120	-99%	-100%	-100%
	21240 Guidance Services; Information Services	\$14,223	\$19,937	\$20,319	\$21,010	48%	5%	3%
	21250 Guidance Services; Records Maintenance	\$1,086	\$0	\$0	\$0	-100%	n/a	n/a
	21320 Health Services; Medical Services	\$3,000	\$2,000	\$2,000	\$2,000	-33%	0%	0%
	21340 Health Services; Nurse Services	\$151,985	\$215,791	\$239,266	\$304,300	100%	41%	27%
	21390 Health Services; Other Health Services	\$7,512	\$10,323	\$5,968	\$2,611	-65%	-75%	-56%
	22110 Improvement of Instruction; Service Area Direction	\$165,460	\$126,890	\$127,839	\$189,665	15%	49%	48%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$19,224	\$17,372	\$17,796	\$12,840	-33%	-26%	-28%
	22130 Improvement of Instruction; Instructional Staff Training	\$18,991	\$71,673	\$100,968	\$103,676	446%	45%	3%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$32,288	\$34,653	\$37,124	\$40,253	25%	16%	8%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$88,366	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$29,716	\$33,059	\$31,545	\$49,112	65%	49%	56%
	23190 Board of Education; Other Governing Body Services	\$8,589	\$41,973	\$22,212	\$17,741	107%	-58%	-20%
	23210 Executive Administration; Office of The Superintendent	\$111,443	\$156,725	\$162,470	\$196,558	76%	25%	21%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Duneland School Corporation (6470)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	23220 Executive Administration; Community Relations	\$23,078	\$31,320	\$31,480	\$43,364	88%	38%	38%
	24900 Other Support Services, School Administration	\$0	\$99,634	\$75,953	\$126,337	n/a	27%	66%
	25750 Personnel Services; Health Services	\$3,902	\$5,814	\$2,800	\$5,803	49%	0%	107%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$403,194	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$448,317	\$605,488	\$189,668	n/a	-58%	-69%
Student Instructional Support Total		\$1,258,916	\$2,163,893	\$2,373,378	\$2,779,730	121%	28%	17%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$10,789	\$26,087	\$40,037	\$30,892	186%	18%	-23%
	23160 Board of Education; Promotion Expenses	\$3,171	\$11,386	\$7,932	\$7,708	143%	-32%	-3%
	23230 Executive Administration; Staff Relations and Negotiations	\$3,749	\$0	\$2,732	\$0	-100%	n/a	-100%
	25110 Fiscal Services; Office of The Business Manager	\$131,559	\$197,985	\$237,643	\$307,854	134%	55%	30%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$45,618	\$50,353	\$51,857	\$27,073	-41%	-46%	-48%
	25150 Fiscal Services; Payroll Services	\$2,882	\$4,578	\$7,514	\$23,977	> 500%	424%	219%
	25160 Fiscal Services; Financial Accounting	\$2,566	\$537	\$2,215	\$19,951	> 500%	> 500%	> 500%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$54,214	\$5,064	\$13,043	n/a	-76%	158%
	25192 Other Fiscal Services; Petty Cash	\$4	\$0	\$0	\$0	-100%	n/a	n/a
	25193 Other Fiscal Services; Printed Forms	\$3,696	\$710	\$1,449	\$1,894	-49%	167%	31%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$531	\$586	\$432	n/a	-19%	-26%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$348	n/a	n/a	n/a
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$0	\$0	\$0	\$13,073	n/a	n/a	n/a
	25300 Printing, Publishing, and Duplicating Services	\$13,265	\$7,457	\$7,018	\$10,037	-24%	35%	43%
	25400 Planning, Research, Development and Evaluation	\$6,558	\$0	\$1,745	\$5,280	-19%	n/a	203%
	25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$0	\$813	n/a	n/a	n/a
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$81,367	n/a	n/a	n/a
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$217,197	n/a	n/a	n/a
	25890 Other Technology Services	\$0	\$0	\$0	\$129,374	n/a	n/a	n/a
	25920 Ditch Assessments	\$442	\$175	\$250	\$0	-100%	-100%	-100%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$381,521	\$0	\$0	\$0	-100%	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$29,727	\$44,400	\$42,425	\$57,956	95%	31%	37%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,564,415	\$4,247,717	\$4,512,647	\$5,202,622	103%	22%	15%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$304,539	\$475,463	\$519,417	\$454,538	49%	-4%	-12%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$443,627	\$735,104	\$827,156	\$732,391	65%	0%	-11%
	26499 2007 Account Code - Other	\$0	\$97,381	\$138,774	\$128,163	n/a	32%	-8%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,988	\$21,331	\$86,574	\$50,143	> 500%	135%	-42%
	26600 Operation and Maintenance of Plant Services; Security Services	\$40,441	\$70,111	\$36,885	\$88,947	120%	27%	141%
	26700 Operation and Maintenance of Plant Services; Insurance	\$82,367	\$248,942	\$184,214	\$194,282	136%	-22%	5%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$4,640	\$6,576	\$3,605	\$5,981	29%	-9%	66%
	27010 Student Transportation; Service Area Direction	\$152,711	\$192,821	\$186,250	\$224,432	47%	16%	20%
	27100 Student Transportation; Vehicle Operation	\$991,107	\$1,217,904	\$1,221,726	\$1,504,440	52%	24%	23%
	27200 Student Transportation; Monitoring Services	\$2,904	\$0	\$0	\$66,894	> 500%	n/a	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$318,881	\$587,353	\$551,210	\$768,645	141%	31%	39%
	27400 Student Transportation; Purchase of School Buses	\$197,846	\$450,825	\$659,415	\$590,030	198%	31%	-11%
	27500 Student Transportation; Insurance on Buses	\$46,940	\$100,178	\$52,422	\$52,297	11%	-48%	0%
	27700 Student Transportation; Contracted Transportation Services	\$571	\$4,440	\$2,975	\$3,550	> 500%	-20%	19%
	27900 Student Transportation; Other Student Transportation Services	\$33,502	\$50,574	\$30,964	\$57,707	72%	14%	86%
	31100 Food Services Operations; Service Area Direction	\$0	\$0	\$44,880	\$108,667	n/a	n/a	142%
	31200 Food Services Operations; Food Preparation and Dispensing	\$455,254	\$739,585	\$699,883	\$746,629	64%	1%	7%
	31300 Food Services Operations; Food Delivery	\$0	\$0	\$5,708	\$10,619	n/a	n/a	86%
	31400 Food Services Operations; Food Purchases	\$592,753	\$898,024	\$968,926	\$1,078,117	82%	20%	11%
	31900 Other Food Services	\$71,467	\$154,416	\$137,247	\$195,094	173%	26%	42%
	33200 Community Recreation	\$150,099	\$158,650	\$168,765	\$299,962	100%	89%	78%
	33400 Athletic Coaches	\$267,603	\$312,375	\$310,331	\$285,636	7%	-9%	-8%
	33990 Other Community Services; Other	\$5,260	\$1,177	\$2,552	\$5,032	-4%	328%	97%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$860,826	\$1,344,891	\$1,538,315	\$1,428,197	66%	6%	-7%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$217,710	\$56,195	\$89,160	\$208,188	-4%	270%	133%
Overhead and Operational Total		\$8,443,998	\$12,570,446	\$13,388,471	\$15,439,471	83%	23%	15%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Duneland School Corporation (6470)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$903,517	\$2,244,390	\$2,601,508	\$2,128,404	136%	-5%	-18%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$162,398	\$192,313	\$539,836	\$920,638	467%	379%	71%
	43000 Facilities Acquisition and Construction; Professional Services	\$68,994	\$230,614	\$168,410	\$189,950	175%	-18%	13%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$376,494	n/a	n/a	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$110,970	\$108,702	\$51,531	n/a	-54%	-53%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,976,499	\$763,024	\$1,022,721	\$833,072	-58%	9%	-19%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$38,354	\$3,775	\$38,697	\$136,718	256%	> 500%	253%
	51100 Debt Services; Principal on Debt; Bonds	\$600,000	\$710,000	\$750,000	\$830,000	38%	17%	11%
	52100 Debt Services; Interest on Debt; Bonds	\$330,175	\$502,558	\$657,831	\$769,560	133%	53%	17%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$23,751	\$37,456	n/a	n/a	58%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,710,665	\$6,943,056	\$6,945,000	\$6,940,616	306%	0%	0%
	59100 Other Debt Services Obligations; Registrars Fee	\$4,840	\$8,508	\$11,473	\$14,028	190%	65%	22%
Nonoperational Total		\$5,795,441	\$11,709,208	\$12,867,928	\$13,228,467	128%	13%	3%
prorated								
	26491 2007 Account Code - PERF	\$452,021	\$525,149	\$573,124	\$297,879	-34%	-43%	-48%
	26492 2007 Account Code - Social Security	\$1,491,943	\$1,796,229	\$1,843,692	\$880,572	-41%	-51%	-52%
	26493 2007 Account Code - Workmen's Compensation	\$71,888	\$236,857	\$220,811	\$157,465	119%	-34%	-29%
	26494 2007 Account Code - Group Insurance	\$4,933,808	\$9,726,652	\$10,291,817	\$5,601,813	14%	-42%	-46%
	26496 2007 Account Code - Unemployment Compensation	\$2,627	\$7,294	\$6,601	\$6,022	129%	-17%	-9%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$857,144	\$10,099,918	\$84,484	n/a	-90%	-99%
prorated Total		\$6,952,288	\$13,149,325	\$23,035,963	\$7,028,235	1%	-47%	-69%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$22,663,002	\$32,068,084	\$41,192,019	\$30,400,252	34%	-5%	-26%	56.4%	51.5%	55.7%	47.5%
Student Instructional Support	\$1,655,120	\$2,897,734	\$3,138,123	\$3,178,704	92%	10%	1%	4.1%	4.7%	4.2%	5.0%
Overhead and Operational	\$10,067,999	\$15,613,446	\$16,709,777	\$17,236,538	71%	10%	3%	25.1%	25.1%	22.6%	26.9%
Nonoperational	\$5,795,441	\$11,709,208	\$12,867,928	\$13,228,467	128%	13%	3%	14.4%	18.8%	17.4%	20.7%
Grand Total	\$40,181,562	\$62,288,472	\$73,907,847	\$64,043,961	59%	3%	-13%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	60.5%	56.1%	60.0%	52.4%